

Form **990-PF**

Return of Private Foundation

or Section 4947(a)(1) Trust Treated as Private Foundation

OMB No. 1545-0052

2013Department of the Treasury
Internal Revenue Service

▶ Do not enter Social Security numbers on this form as it may be made public.
▶ Information about Form 990-PF and its separate instructions is at www.irs.gov/form990pf.

Open to Public Inspection

For calendar year 2013 or tax year beginning 09/01/13, and ending 08/31/14

Name of foundation ENCHANTED LIFE FOUNDATION (ELF)		A Employer identification number 26-1092395
Number and street (or P.O. box number if mail is not delivered to street address) 12520 CANYON DE ORO	Room/suite	B Telephone number (see instructions) 575-521-9123
City or town, state or province, country, and ZIP or foreign postal code LAS CRUCES NM 88011		C If exemption application is pending, check here <input type="checkbox"/>
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Address change <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Amended return <input type="checkbox"/> Name change		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ \$ 1,803,562 (Part I, column (d) must be on cash basis.)	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule) ...	668			
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	1,161	1,161		
	4 Dividends and interest from securities	84,737	84,737		
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	6,188			
	b Gross sales price for all assets on line 6a 142,000				
	7 Capital gain net income (from Part IV, line 2)		6,188		
	8 Net short-term capital gain			0	
	9 Income modifications				
	10a Gross sales less returns and allowances				
b Less: Cost of goods sold					
c Gross profit or (loss) (attach schedule)					
11 Other income (attach schedule)					
12 Total. Add lines 1 through 11	92,754	92,086	0		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	33,680	6,736		26,944
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule) Stmt 1	2,515	835		695
	c Other professional fees (attach schedule) Stmt 2	12,412	11,975		
	17 Interest				
	18 Taxes (attach schedule) (see instructions) Stmt 3	3,836	541		2,162
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings	10,650			
	22 Printing and publications				
	23 Other expenses (att. sch.) Stmt 4	5,258			
	24 Total operating and administrative expenses. Add lines 13 through 23	68,351	20,087	0	29,801
	25 Contributions, gifts, grants paid	60,067			60,067
26 Total expenses and disbursements. Add lines 24 and 25	128,418	20,087	0	89,868	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	-35,664				
b Net investment income (if negative, enter -0-)		71,999			
c Adjusted net income (if negative, enter -0-)			0		

For Paperwork Reduction Act Notice, see instructions.

Form **990-PF** (2013)

Part II Balance Sheets

Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash – non-interest-bearing	25,325	6,384	6,384
	2 Savings and temporary cash investments	74,529	31,014	31,014
	3 Accounts receivable ▶			
	Less: allowance for doubtful accounts ▶			
	4 Pledges receivable ▶			
	Less: allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7 Other notes and loans receivable (att. schedule) ▶			
	Less: allowance for doubtful accounts ▶	0		
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments – U.S. and state government obligations (attach schedule) Stmt 5	187,929	122,580	140,153
	b Investments – corporate stock (attach schedule)			
	c Investments – corporate bonds (attach schedule) See Stmt 6	350,476	443,012	472,320
Liabilities	11 Investments – land, buildings, and equipment: basis ▶			
	Less: accumulated depreciation (attach sch.) ▶			
	12 Investments – mortgage loans			
	13 Investments – other (attach schedule) See Statement 7	874,370	874,370	1,153,691
	14 Land, buildings, and equipment: basis ▶			
	Less: accumulated depreciation (attach sch.) ▶			
	15 Other assets (describe ▶)			
	16 Total assets (to be completed by all filers – see the instructions. Also, see page 1, item I)	1,512,629	1,477,360	1,803,562
	17 Accounts payable and accrued expenses	2,785	3,180	
	18 Grants payable			
Net Assets or Fund Balances	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe ▶)			
	23 Total liabilities (add lines 17 through 22)	2,785	3,180	
	Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31. ▶ <input type="checkbox"/>			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ▶ <input checked="" type="checkbox"/>			
	27 Capital stock, trust principal, or current funds			
	28 Paid-in or capital surplus, or land, bldg., and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds	1,509,844	1,474,180	
	30 Total net assets or fund balances (see instructions)	1,509,844	1,474,180	
	31 Total liabilities and net assets/fund balances (see instructions)	1,512,629	1,477,360	

Part III Analysis of Changes in Net Assets or Fund Balances

1 Total net assets or fund balances at beginning of year – Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	1,509,844
2 Enter amount from Part I, line 27a	2	-35,664
3 Other increases not included in line 2 (itemize) ▶	3	
4 Add lines 1, 2, and 3	4	1,474,180
5 Decreases not included in line 2 (itemize) ▶	5	
6 Total net assets or fund balances at end of year (line 4 minus line 5) – Part II, column (b), line 30	6	1,474,180

Form 990-PF (2013) **ENCHANTED LIFE FOUNDATION (ELF)**
Part IV Capital Gains and Losses for Tax on Investment Income

26-1092395

Page 3

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)		(b) How acquired P – Purchase D – Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a See Worksheet				
b				
c				
d				
e				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a			
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0- or Losses (from col. (h))
a			
b			
c			
d			
e			

2 Capital gain net income or (net capital loss) If gain, also enter in Part I, line 7
If (loss), enter -0- in Part I, line 7 **2** **6,188**

3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6):
If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8 **3**

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank.

N/A

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

☐ Yes ☐ No

If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year; see the instructions before making any entries.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2012			
2011			
2010			
2009			
2008			

2 Total of line 1, column (d)	2	
3 Average distribution ratio for the 5-year base period – divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4	
5 Multiply line 4 by line 3	5	
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	
7 Add lines 5 and 6	7	
8 Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.	8	

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 – see instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary—see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b	1	1,440
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	0
3	Add lines 1 and 2	3	1,440
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	0
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	1,440
6	Credits/Payments:		
a	2013 estimated tax payments and 2012 overpayment credited to 2013	6a	1,200
b	Exempt foreign organizations – tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments. Add lines 6a through 6d	7	1,200
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8	
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	240
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	
11	Enter the amount of line 10 to be: Credited to 2014 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	11	

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)? If the answer is "Yes" to 1a or 1b , attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. \$ _____ (2) On foundation managers. \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. \$ _____		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?	N/A	
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	X
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV	7	X
8a Enter the states to which the foundation reports or with which it is registered (see instructions) NM		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	8b	X
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? If "Yes," complete Part XIV	9	X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10	X

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	
Website address ► WWW.ENCHANTEDLIFEFOUNDATION.ORG				
14	The books are in care of ► ELIZABETH GRINNELL	Telephone no. ► 575-521-9123		
12520 CANYON DE ORO				
Located at ► LAS CRUCES		ZIP+4 ► 88011		
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 – Check here and enter the amount of tax-exempt interest received or accrued during the year	15		
16	At any time during calendar year 2013, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16	Yes	No X
See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ►				

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

	Yes	No	Yes	No
1a During the year did the foundation (either directly or indirectly):				
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No		
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No		
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No		
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No		
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No		
b If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)?			1b	X
Organizations relying on a current notice regarding disaster assistance check here				
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2013?			1c	X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):				
a At the end of tax year 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No		
If "Yes," list the years ► 20 , 20 , 20 , 20				
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement – see instructions.)			2b	
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here.				
► 20 , 20 , 20 , 20				
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No		
b If "Yes," did it have excess business holdings in 2013 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2013.)			3b	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?			4a	X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2013?			4b	X

Part VII-B **Statements Regarding Activities for Which Form 4720 May Be Required** (continued)**5a** During the year did the foundation pay or incur any amount to:

- (1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No
- (2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No
- (3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No
- (4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions) ☐ Yes ☒ No
- (5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No

b If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?

N/A

5b

Organizations relying on a current notice regarding disaster assistance check here ☐**c** If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?

N/A

☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53.4945–5(d).

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No**b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

6b

X

If "Yes" to 6b, file Form 8870.

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No**b** If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? ☐ Yes ☒ No

N/A

7b

Part VIII **Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors****1** List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (if not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
See Statement 8				

2 Compensation of five highest-paid employees (other than those included on line 1 – see instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

Total number of other employees paid over \$50,000

0

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**3** Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE."

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over \$50,000 for professional services

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.

	Expenses
1 N/A	
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.

	Amount
1 N/A	
2	
All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3	

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	1,711,515
b	Average of monthly cash balances	1b	57,095
c	Fair market value of all other assets (see instructions)	1c	0
d	Total (add lines 1a, b, and c)	1d	1,768,610
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0
2	Acquisition indebtedness applicable to line 1 assets	2	0
3	Subtract line 2 from line 1d	3	1,768,610
4	Cash deemed held for charitable activities. Enter 1½% of line 3 (for greater amount, see instructions)	4	26,529
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,742,081
6	Minimum investment return. Enter 5% of line 5	6	87,104

Part XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☐ and do not complete this part.)

1	Minimum investment return from Part X, line 6	1	87,104
2a	Tax on investment income for 2013 from Part VI, line 5	2a	1,440
b	Income tax for 2013. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	1,440
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	85,664
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	85,664
6	Deduction from distributable amount (see instructions)	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	85,664

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc. — total from Part I, column (d), line 26	1a	89,868
b	Program-related investments — total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	89,868
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see instructions)	5	0
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	89,868

Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2012	(c) 2012	(d) 2013
1 Distributable amount for 2013 from Part XI, line 7				85,664
2 Undistributed income, if any, as of the end of 2013:				
a Enter amount for 2012 only			735	
b Total for prior years: 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2013:				
a From 2008				
b From 2009				
c From 2010				
d From 2011				
e From 2012				
f Total of lines 3a through e				
4 Qualifying distributions for 2013 from Part XII, line 4: ► \$ 89,868				
a Applied to 2012, but not more than line 2a			735	
b Applied to undistributed income of prior years (Election required – see instructions)				
c Treated as distributions out of corpus (Election required – see instructions)				
d Applied to 2013 distributable amount				85,664
e Remaining amount distributed out of corpus	3,469			
5 Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	3,469			
b Prior years' undistributed income. Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b. Taxable amount – see instructions				
e Undistributed income for 2012. Subtract line 4a from line 2a. Taxable amount – see instructions				
f Undistributed income for 2013. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2014				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)				
8 Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions)				
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	3,469			
10 Analysis of line 9:				
a Excess from 2009				
b Excess from 2010				
c Excess from 2011				
d Excess from 2012				
e Excess from 2013	3,469			

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9)

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2013, enter the date of the ruling ▶

b Check box to indicate whether the foundation is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

	Tax year	Prior 3 years			(e) Total
	(a) 2013	(b) 2012	(c) 2011	(d) 2010	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon:					
a "Assets" alternative test – enter:					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test – enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test – enter:					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year – see instructions.)

1 Information Regarding Foundation Managers:

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2).)
N/A

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.
N/A

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here ☐ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

a The name, address, and telephone number or e-mail address of the person to whom applications should be addressed:
ELIZABETH A GRINNELL 575-521-9123
12520 CANYON DE ORO LAS CRUCES NM 88011

b The form in which applications should be submitted and information and materials they should include:
See Statement 9

c Any submission deadlines:
See Statement 10

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:
See Statement 11

Part XV Supplementary Information (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year See Statement 12				60,067
Total			3a	60,067
b Approved for future payment N/A				
Total			3b	

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions.)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue:					
a _____					
b _____					
c _____					
d _____					
e _____					
f _____					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			14	1,161	
4 Dividends and interest from securities			14	84,737	
5 Net rental income or (loss) from real estate:					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory					6,188
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue: a _____					
b _____					
c _____					
d _____					
e _____					
12 Subtotal. Add columns (b), (d), and (e)		0		85,898	6,188
13 Total. Add line 12, columns (b), (d), and (e)				13	92,086

(See worksheet in line 13 instructions to verify calculations.)

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

Line No.



Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes). (See instructions.)

N/A

Part XVII

Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations	
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- a Transfers from the reporting foundation to a noncharitable exempt organization of:**

(1) Cash

(2) Other assets

b Other transactions:

(1) Sales of assets to a noncharitable exempt organization

(2) Purchases of assets from a noncharitable exempt organization

(3) Rental of facilities, equipment, or other assets

(4) Reimbursement arrangements

(5) Loans or loan guarantees

(6) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

	Yes	No
1a(1)		X
1a(2)		X
1b(1)		X
1b(2)		X
1b(3)		X
1b(4)		X
1b(5)		X
1b(6)		X
1c		X

[illegible]

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

☐ Yes ☒ No

b If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No

**Sign
Here**

Signature of officer or trustee

Date _____

Title

**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date _____

Check ☐ if self-employed

GARY M. POTVIN

Firm's name ▶ Findell & Company, P.C.
Firm's address ▶ 6605 Uptown Blvd NE Ste 320
Albuquerque, NM 87110

PTIN	P00121422
Firm's EIN ▶	85-0357326
Phone no.	505-889-9104

Form **990-PF** (2013)

Capital Gains and Losses for Tax on Investment Income

Form **990-PF****2013**

For calendar year 2013, or tax year beginning

09/01/13, and ending

08/31/14

Name

Employer Identification Number

ENCHANTED LIFE FOUNDATION (ELF)**26-1092395**

(a) List and describe the kind(s) of property sold, e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.

(b) How acquired
P-Purchase
D-Donation(c) Date acquired
(mo., day, yr.)(d) Date sold
(mo., day, yr.)

(1)	1158.749SH FIDELITY ADVISOR HIGH INC	P	07/20/07	10/03/13
(2)	3347.28SH PIONEER BOND FUND CL Y	P	11/13/07	10/03/13
(3)	5952.381SH PIONEER HIGH YIELD FUND Y	P	05/21/09	10/03/13
(4)	770.416SH TEMPLETON GLABAL BOND FD A	P	11/13/07	10/03/13
(5)	404.204SH FIDELITY ADVISOR STRAT INC	P	07/20/07	10/03/13
(6)	461.681SH PIMCO FUNDS TOTAL RETURN F	P	07/30/08	10/03/13
(7)	15000 BOND CALLED EAST BATON ROUGE L	P	10/28/08	05/01/14
(8)				
(9)				
(10)				
(11)				
(12)				
(13)				
(14)				
(15)				

(e) Gross sales price

(f) Depreciation allowed
(or allowable)(g) Cost or other basis
plus expense of sale(h) Gain or (loss)
(e) plus (f) minus (g)

(1)	10,000		10,603	-603
(2)	32,000		30,427	1,573
(3)	65,000		62,934	2,066
(4)	10,000		9,106	894
(5)	5,000		4,737	263
(6)	5,000		4,880	120
(7)	15,000		13,125	1,875
(8)				
(9)				
(10)				
(11)				
(12)				
(13)				
(14)				
(15)				

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

(i) F.M.V. as of 12/31/69

(j) Adjusted basis
as of 12/31/69(k) Excess of col. (i)
over col. (j), if any(l) Gains (Col. (h) gain minus
col. (k), but not less than -0-) OR
Losses (from col. (h))

(1)			-603
(2)			1,573
(3)			2,066
(4)			894
(5)			263
(6)			120
(7)			1,875
(8)			
(9)			
(10)			
(11)			
(12)			
(13)			
(14)			
(15)			

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Statement 1 - Form 990-PF, Part I, Line 16b - Accounting Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
Total	\$ 2,515	\$ 835	\$ 0	\$ 695
	\$ 2,515	\$ 835	\$ 0	\$ 695

Statement 2 - Form 990-PF, Part I, Line 16c - Other Professional Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
Total	\$ 12,412	\$ 11,975	\$ 0	\$ 0
	\$ 12,412	\$ 11,975	\$ 0	\$ 0

Statement 3 - Form 990-PF, Part I, Line 18 - Taxes

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
PAYROLL TAXES	\$ 2,703	\$ 541	\$ 0	\$ 2,162
SECTION 4940 TAX PAYMENTS	1,088			
OTHER TAXES	45			
Total	\$ 3,836	\$ 541	\$ 0	\$ 2,162

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Statement 4 - Form 990-PF, Part I, Line 23 - Other Expenses

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
Expenses				
DUES AND SUBSCRIPTIONS	1,551			
INSURANCE	1,024			
OFFICE EXPENSE	144			
STAFF DEVELOPMENT	2,161			
WEBSITE ANNUAL FEE	378			
Total	5,258	0	0	0

Statement 5 - Form 990-PF, Part II, Line 10a - US and State Government Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
FIDELITY ADVISOR STRATEGIC INC CL i	\$ 43,117		Market	
TEMPLETON GLOBAL BOND FUND ADV CLASS	83,562	74,455	Market	83,479
EAST BATON ROUGE LA MTG FIN AUTH	61,250	48,125	Market	56,674
Total	\$ 187,929	\$ 122,580		\$ 140,153

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Statement 6 - Form 990-PF, Part II, Line 10c - Corporate Bond Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
ORCHARD CULTURAL ED FACS FIN CORP	\$ 50,000	\$ 50,000	Market	\$ 53,362
FIDELITY ADVISOR HIGH INCOME CLASS I	77,031	66,428	Market	62,959
PIMCO FUNDS TOTAL RETURN FUND	35,000	45,120	Market	46,552
PIONEER BOND FUND CLASS Y	92,263	61,836	Market	68,768
PIONEER HIGH YIELD FUND CLASS Y	96,182	33,248	Market	51,183
FPA NEW INCOME		65,000	Market	64,434
FIDELITY ADVISOR STRATEGIC INC CL I		38,380	Market	41,556
PIMCO FUNDS SHORT TERM FUND INST SH		83,000	Market	83,506
Total	\$ 350,476	\$ 443,012		\$ 472,320

Statement 7 - Form 990-PF, Part II, Line 13 - Other Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
PUBLICLY TRADED MUTUAL FUNDS	\$ 874,370	\$ 874,370	Market	\$ 1,153,691
Total	\$ 874,370	\$ 874,370		\$ 1,153,691

Statement 8 - Form 990-PF, Part VIII, Line 1 - List of Officers, Directors, Trustees, Etc.

Name and Address	Title	Average Hours	Compensation	Benefits	Expenses
PHILIP V SPINA JR 4905 N HAMILTON CHICAGO IL 60625	PRESIDENT	10.00	0	0	0
MARC SPINA 9 MOHAWK DRIVE GREENSBURG PA 15601	VICE PRESIDE	10.00	0	0	0
ELIZABETH GRINNELL 12520 CANYON DE ORO LAS CRUCES NM 88011	SECRETARY	35.00	33,680	0	0

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**Statement 8 - Form 990-PF, Part VIII, Line 1 - List of Officers, Directors, Trustees,
Etc. (continued)**

<u>Name and Address</u>	<u>Title</u>	<u>Average Hours</u>	<u>Compensation</u>	<u>Benefits</u>	<u>Expenses</u>
ME NELSON 8418 LYNWOOD ROAD BOWLING GREEN OH 43402	DIRECTOR	10.00	0	0	0
DAVID W SPINA 195 LAFITTE ROAD LITTLE TORCH KEY FL 33042	DIRECTOR	10.00	0	0	0
JEFF NELSON 8418 LINWOOD ROAD BOWLING GREEN OH 43402	DIRECTOR	5.00	0	0	0

Statement 9 - Form 990-PF, Part XV, Line 2b - Application Format and Required Contents**Description**

GENERAL GRANTS AND DONATIONS PROGRAM:

ALL APPLICATIONS MUST BE TYPE WRITTEN AND MUST COMPLY WITH ALL PAGE LIMITATIONS. FONT SIZE IS TO BE 12 POINT ARIAL OR LARGER AND THERE SHALL BE NO MORE THAN SIX LINES PER VERTICAL INCH. ALL PROPOSALS ARE TO BE SUBMITTED ON WHITE, 8 1/2 BY 11 PAPER. PROPOSALS WHICH DO NOT COMPLY WITH REQUIREMENTS WILL NOT BE REVIEWED AND WILL BE RETURNED. APPLICATIONS MUST CONTAIN THE FOLLOWING:

YEAR FOUNDED.

FEDERAL TAX ID NUMBER.

GEOGRAPHIC AREA SERVED.

NUMBER OF PEOPLE SERVED ANNUALLY.

MISSION STATEMENT.

PURPOSE, METHODOLOGY, AND MOST RECENT ACCOMPLISHMENTS OF ORGANIZATION.

SPECIFICALLY STATE WHETHER OR NOT THE ORGANIZATION IS EXEMPT UNDER IRC SECTION 501(C)(3) GUIDELINES (OR EARLIER VERSIONS). INCLUDE DOCUMENTATION AS REQUIRED ATTACHMENTS.

SPECIFICALLY STATE WHETHER OR NOT THE ORGANIZATION IS EXEMPT UNDER SECTION 509(A) GUIDELINES (PUBLIC CHARITY). INCLUDE DOCUMENTATION IN REQUIRED ATTACHMENTS.

IS ORGANIZATION LEGALLY AFFILIATED WITH ANY OTHER ORGANIZATIONS? IF SO, PLEASE LIST.

FUNDING INFORMATION

FISCAL YEAR

OPERATING BUDGET FOR THE CURRENT FISCAL YEAR (INCLUDING INCOME AND EXPENSES).

IF THE ORGANIZATION WAS THE RECIPIENT OF FUNDING FROM THE AGENCIES BELOW, PLEASE LIST TOTAL AMOUNTS RECEIVED IN THE MOST RECENTLY COMPLETED FISCAL YEAR:

UNITED WAY

FEDERAL GOVERNMENT

STATE GOVERNMENT

LOCAL GOVERNMENT

SIZE AND SOURCE OF 5 LARGEST GRANTS INCLUDING A DESCRIPTIVE TITLE AND PROJECT PERIOD.

ORGANIZATION PERSONNEL

NUMBER OF EMPLOYEES:

FULL-TIME

PART-TIME

VOLUNTEER

INTERNS

OTHER

NUMBER OF DIRECTORS ON BOARD

SPONSORSHIP PROGRAM:

INTERESTED ORGANIZATIONS MAY SUBMIT A LETTER REQUESTING SPONSORSHIP. THE LETTER SHALL INCLUDE: A DESCRIPTION OF

Federal Statements**Statement 9 - Form 990-PF, Part XV, Line 2b - Application Format and Required Contents
(continued)****Description**

THE NON-PROFIT ORGANIZATION'S GOALS, A DESCRIPTION OF THE EVENT, A DESCRIPTION OF THE COMMUNITY IMPACT AND HOW THE EVENT WILL FURTHER COMMUNITY PHILANTHROPY. TAX IDENTIFICATION NUMBERS ARE TO BE INCLUDED IN THE LETTER. A FOLLOW-UP REPORT AFTER THE EVENT DETAILING THE IMPACT IS REQUIRED FROM THE APPLICANT. THERE ARE NO DEADLINES FOR THIS PROGRAM. A REQUEST MAY BE SUBMITTED AT ANY TIME. NO SINGLE SPONSORSHIP SHALL EXCEED \$1,000.

Statement 10 - Form 990-PF, Part XV, Line 2c - Submission Deadlines**Description**

5PM MOUNTAIN TIME ON FIRST BUSINESS DAY OF JUNE AND NOVEMBER.

Statement 11 - Form 990-PF, Part XV, Line 2d - Award Restrictions or Limitations**Description**

- A. AN ORGANIZATION MAY NOT RECEIVE MORE THAN ONE NEW GRANT IN ANY TWELVE MONTH PERIOD.
- B. GRANTS MAY NOT EXCEED \$50,000 IN ANY ONE YEAR PERIOD EXCEPT IN EXTRAORDINARY CIRCUMSTANCES AND APPROVED BY AT LEAST TWO THIRDS OF THE BOARD OF DIRECTORS.
- C. GRANTS IN EXCESS OF \$25,000 REQUIRE DOCUMENTATION OF A 1:1 MATCH BY OTHER DONORS.
- D. GRANTS FOR CONSTRUCTION, RENOVATION, OR REMODELING OF FACILITIES IN EXCESS OF \$25,000 REQUIRE DOCUMENTATION OF A 2:1 MATCH BY OTHER DONORS.
- E. ALL GRANTEEES ARE REQUIRED TO SUBMIT A BRIEF FINAL PROGRESS REPORT NO LATER THAN 90 DAYS AFTER THE COMPLETION OF THE BUDGET PERIOD.

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Statement 12 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the

Year

Name	Address	Relationship	Status	Purpose	Amount
SETON HILL UNIVERSITY	GREENSBURG PA 15601	1 SETON HILL DRIVE	GRANTOR/GRANTEE 501(C) (3)	A GRANT TO ENABLE SHU TO PROVIDE THR	15,000
SETON HILL UNIVERSITY	GREENSBURG PA 15601	1 SETON HILL DRIVE	GRANTOR/GRANTEE 501(C) (3)	A GRANT TO PROVIDE TWO \$1,000 SCHOLA	2,000
SISTERS OF CHARITY OF SETON HILL	GREENSBURG PA 15601	144 DEPAUL CENTER ROAD	GRANTOR/GRANTEE 501(C) (3)	A GRANT TO SUPPORT THE PURCHASE OF	15,000
ROMAN CATHOLIC DIOCESE OF	GREENSBURG PA 15601	120 MED PARK	GRANTOR/GRANTEE 501(C) (3)	A GRANT TO SUPPORT THE ADULT FAITH F	8,360
LAS CRUCES NM 88005	SAN JOSE PARISH	PO BOX 248	GRANTOR/GRANTEE 501(C) (3)	A GRANT TO PROVIDE RELIGIOUS EDUCATI	5,500
LA MESA NM 88042	DONA ANA COMMUNITY COLLEGE	3400 SOUTH ESPINA ST.	GRANTOR/GRANTEE 501(C) (3)	A GRANT TO SUPPORT SCHOLARSHIPS	1,750
LAS CRUCES NM 88003-8001	CARLSBAD COMMUNITY COLLEGE	1500 UNIVERSITY DRIVE	GRANTOR/GRANTEE 501(C) (3)	A GRANT TO SUPPORT SCHOLARSHIPS	1,750
CARLSBAD NM 87220	CARLSBAD LITERACY PROGRAM	PO BOX 3112	GRANTOR/GRANTEE 501(C) (3)	A GRANT TO PROVIDE ROSETTA STONE PRO	5,000
CARLSBAD NM 88221	COMMUNITY FOUNDATION OF	PO BOX 573	GRANTOR/GRANTEE 501(C) (3)	A GRANT IN SUPPORT OF PRINTING COSTS	500
CARRIZO NM 88301	ROMAN CATHOLIC DIOCESE OF LAS	1280 MED PARK DRIVE	GRANTOR/GRANTEE 501(C) (3)	A GRANT IN SUPPORT OF TRANSITIONAL P	500
LAS CRUCES NM 88005	CHILDREN'S HOSPITAL FREE CARE	4401 PENN AVENUE	GRANTOR/GRANTEE 501(C) (3)	TO SUPPORT CHILDREN'S HOSPITAL FREE	500
PITTSBURGH PA 15224	DONA ANA COUNTY	245 N. MOTEL BLVD	GRANTOR/GRANTEE 501(C) (3)	A GRANT TO PROVIDE HOSPITALITY FOR H	207
LAS CRUCES NM 88007	CASA DE PEREGRINOS	999 WEST AMADOR AVENUE	GRANTOR/GRANTEE 501(C) (3)	A GRANT TO SUPPORT THE ESTABLISHMENT	4,000
LAS CRUCES NM 88005					60,067
Total					